

2023 Back-to-School Sales Tax Holiday

Alabama will hold its 18th annual back-to-school sales tax holiday, beginning Friday, July 21 at 12:01 a.m. and ending Sunday, July 23 at midnight. This event gives shoppers the opportunity to purchase certain school supplies, computers, and clothing free of state sales tax. Local sales tax [may](#) still apply. For more information, contact the Sales and Use Tax Division at 334-242- 1490 or 866-576-6531.

Clothing		
Eligible		
\$100 or less, per article of clothing Includes all human wearing apparel suitable for general use. This is not an all-inclusive list.		
<ul style="list-style-type: none"> Belts Boots Caps Coats Diapers Dresses Gloves Gym Suits Hats 	<ul style="list-style-type: none"> Hosiery Jackets Jeans Neckties Pajamas Pants Raincoats Robes Sandals 	<ul style="list-style-type: none"> Scarves School Uniforms Shirts Shoes Shorts Socks Sneakers Underwear
Noneligible		
Clothing accessories, protective equipment, and sports or recreational equipment		
<ul style="list-style-type: none"> Belt buckles (sold separately) Briefcases Cosmetics Costume masks (sold separately) Hair Notions (barrettes, hair bows, etc.) Handbags Handkerchiefs Jewelry Patches and emblems (sold separately) Sewing equipment & supplies (pins, patterns, scissors, tape measures, etc.) Sewing materials (thread, fabric, buttons, zippers, etc.) Sunglasses, eyeglasses, contacts (prescription or nonprescription) Umbrellas Wallets Watches Wigs and hair pieces 	<ul style="list-style-type: none"> Breathing masks Clean room apparel and equipment Ear & hearing protectors Face shields Hard hats Helmets Paint or dust respirators Protective gloves Safety glasses and goggles Safety belts Tool belts Welder gloves and masks 	<ul style="list-style-type: none"> Ballet or tap shoes Band instruments Cleated or spiked athletic shoes Gloves (baseball, bowling, boxing, hockey, golf, etc.) Goggles Hand and elbow guards Life preserves and vests Mouth guards Roller and ice skates Shin guards Shoulder pads Ski boots Waders Wetsuits and fins

Computers, computer software, and school computer supplies

Eligible

A single purchase with a sales price of \$750 or less.

Computers - For a purchase to be eligible, a computer may include a laptop, desktop, or tower computer system which consists of a central processing unit (CPU), and devices such as a display monitor, keyboard, mouse, and speakers sold as a computer package. Computer parts and devices not sold as part of a package with the CPU, will not qualify for the exemption.

Computer software

School computer supplies - An item commonly used by a student in a course of study in which a computer is used. All-inclusive list includes:

- Computer storage media; diskettes, compact disks
- Handheld electronic schedulers, except devices that are cellular phones
- Personal digital assistants, except devices that are cellular phones
- Computer printers
- Printer supplies for computers (printer paper, printer ink)

Noneligible

- Furniture
- Any systems, devices, software, peripherals designed or intended primarily for recreational use
- Video games of a non-educational nature

School supplies, school art supplies, and school instructional material

Eligible

Sales price of \$50 or less, per item (noncommercial purchases) This is an all-inclusive list.

School supplies

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| <ul style="list-style-type: none"> • Binders • Blackboard chalk • Book bags • Calculators • Cellophane tape • Compasses • Composition books • Crayons • Erasers • Folders (expandable, pocket, plastic, and manila) • Glue, paste, and paste sticks | <ul style="list-style-type: none"> • Highlighters • Index cards • Index card boxes • Legal pads • Lunch boxes • Markers • Notebooks • Protractors • Paper (colored, construction, copy, graph, loose leaf ruled notebook, manila, and tracing papers and poster board) | <ul style="list-style-type: none"> • Pencil boxes and other school supply boxes • Pencil sharpeners • Pencils • Pens • Rulers • Scissors • Writing tablets |
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School art supplies

This is an all-inclusive list.

- Clay and glazes
- Paints (acrylic, tempora, oil, and watercolors)
- Paintbrushes for artwork
- Sketch and drawing pads

School instructional material

(Written material commonly use in a course of study as a reference and to learn the subject being taught)
This is an all-inclusive list.

- Reference maps and globes
- Required textbooks on an official schoolbook list with a sales price of more than \$30 and less than \$50

Books

Eligible

Sales price of \$30 or less, per book (noncommercial purchases)

Books

The term book is defined as a set of printed sheets bound together and published in a volume with an ISBN number.

Noneligible

- Magazines
- Newspapers and periodicals
- Any other document printed or offered for sale in a non-bound form

